

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	:	Chapter 11
	:	
LEHMAN BROTHERS HOLDINGS, INC., et	:	Case No. 08-13555 (JMP)
al.	:	
	:	(Jointly Administered)
Debtors.	:	

**NOTICE OF WITHDRAWAL OF CLAIM NO. 11945
PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 3006**

The Lincoln National Life Insurance Company ("Creditor"), by its attorneys, Stradley, Ronon, Stevens & Young, LLP, files this notice of the withdrawal of its claim pursuant to Federal Rule of Bankruptcy Procedure 3006 (the "Withdrawal Notice") and hereby withdraws Proof of Claim (the "Claim") number 11945 filed by Creditor against Lehman Brothers Special Financing Inc. ("LBSF") on September 14, 2009. In support of this Withdrawal Notice, Creditor states the following:

1. Creditor hereby provides notice that it desires immediately to withdraw, as of right, the following Claim filed against LBSF:

<u>Claim Number</u>	<u>Claimant</u>	<u>Debtor Case Number</u>	<u>Amount</u>
11945	Creditor	08-13888	Unliquidated

2. As of the date of this Withdrawal Notice, no objection had been filed to the Claim, and no adversary complaint has been filed against Creditor in any of the jointly administered Lehman Brothers debtor cases.

3. Creditor has not accepted or rejected a plan proposed in any of the Debtors' cases and has not participated significantly in LBSF's case or any of the jointly administered Lehman Brothers debtor cases.

4. Accordingly, by filing this Withdrawal Notice, Creditor is entitled to, as of right, and does hereby withdraw, with prejudice, the Claim pursuant to Federal Rule of Bankruptcy Procedure 3006.

Respectfully submitted,

STRADLEY, RONON, STEVENS & YOUNG,
LLC

Dated: May 27, 2010

By: /s/ Mark J. Dorval
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